

**EXHIBIT "2"**

**GOMEZ AFFIDAVIT**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
:   
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)  
:   
Debtors. : (Jointly Administered)  
:   
----- X

**AFFIDAVIT OF RANDY GOMEZ, FSA, EA, MAAA**

I, Randy Gomez, do swear, under the penalty for perjury, that the statements contained in this declaration are made freely and voluntarily, that the content of this affidavit is based upon my personal knowledge, that I am competent to testify as to the matters contained in this affidavit, and that, if called upon to testify, my testimony would be as follows:

1. I am over the age of eighteen (18).
2. I am an employee at Alliance Benefit Group (Nyhart Company) in Indianapolis, Indiana.
3. My professional qualifications and resume is attached hereto as Exhibit A.
4. If necessary, I may testify on Claimant Orlik's behalf in a hearing on this matter.
5. Attached hereto, as Exhibit B, is a damages calculation I drafted on behalf of Claimant Orlik, based on information provided to me by Claimant Orlik.

**UNDER THE PENALTY FOR PERJURY, I affirm that the foregoing representations of fact are true and accurate.**

Executed on February 19, 2007

R Gomez  
Randy Gomez

**EXHIBIT A**

**RANDY GOMEZ, FSA, EA, MAAA**

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**PROFESSIONAL HISTORY**

**Alliance Benefit Group (Nyhart Company)**

**1995 - Present**

***Principal and Chief Actuary, Indianapolis, Indiana***

Responsibilities include: employee benefits consulting, project management, design and cost analysis for benefit plans, ESOP administration, technical research, speaking engagements, expert testimony, and training.

Samples of recurring projects: pension and postretirement welfare valuations for funding and accounting purposes, Medicare Part D analysis, multi-year asset and liability projections, ESOP annual allocations, cost analysis, healthcare budget projections, premium and COBRA rate setting, design and pricing of medical/dental plans, and health IBNR calculations.

Samples of special projects: pension plan terminations, early retirement windows, comparison of defined benefit and defined contribution plans, nondiscrimination testing, cost projections, ESOP repurchase liability studies, expert testimony, union negotiations, total compensation statements, custom projection models, and design of flexible benefit programs.

**Towers Perrin**

**1987 – 1995**

***Associate, Cincinnati, Ohio***

**1992 – 1995**

Responsibilities (health and welfare practice) included: project manager or lead analyst for accounting valuations; provide group actuarial and technical support to senior consultants.

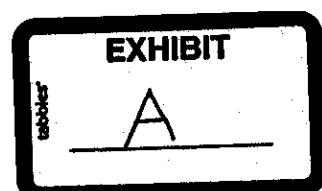
Sample projects: COBRA rate setting, design and pricing of health plans, HMO contribution strategy, benefit and cost comparisons, design and pricing of flexible benefits.

***Associate, Atlanta, Georgia***

**1987 – 1992**

Responsibilities (retirement practice) included: project manager or lead analyst for annual valuations and special projects, provide technical support to senior consultants, supervise analyst team.

Sample projects: annual funding and accounting valuations, early retirement windows, plan terminations, nondiscrimination testing, union negotiations, design studies, benefit statements.



## RANDY GOMEZ, FSA, EA, MAAA

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### PROFESSIONAL HISTORY – Continued

**Hazlehurst and Associates, Atlanta, Georgia**

**1982 – 1987**

#### ***Associate Actuary***

Responsibilities included: lead analyst for annual valuations and special projects.

Sample projects: annual funding and accounting valuations, design studies, cost studies, assumption reviews, benefit statements, benefit certifications, early retirement window.

### PROFESSIONAL AFFILIATIONS

- Fellow of the Society of Actuaries, 1991
- Enrolled Actuary, 1986
- Member of the Academy of Actuaries
- Indiana ESOP Advisory Committee Member

### EDUCATION

- Master of Actuarial Science, Georgia State University, 1986
- BBA, Actuarial Science, Georgia State University, 1982

### SPEAKING ENGAGEMENTS

- Pension Protection Act
- GASB 43/45
- Medicare Part D tax subsidy
- Pension plan design

**EXHIBIT B**

**CLAIM CALCULATIONS AGAINST DELPHI CORPORATION****DEMOGRAPHIC INFORMATION**

DOB	12/3/1957
DOH	10/10/1994
Brightpoint DOH	10/1/1999
Actual DOT	9/1/1999
Projected DOT at Delphi for benefit purposes	9/1/2012
Measurement date for present value purposes	9/1/2007
Discount Rate for DB plan (lump sum cashouts)	4.81%
Rate of return for SSPP (employer DC match)	8.00%
Rate of return for other plans (merit increases & time-off)	5.00%
Interest rate for discounting purposes (PV for everything else)	4.00%
Age as of measurement date	49 years and 8 months
Age as of projected DOT	54 years and 8 months

Delphi credited service	<b>As of projected DOT</b>
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17 years and 10 months
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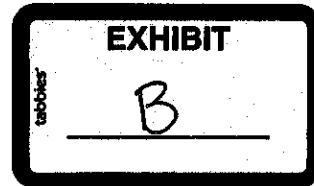
**PRESENT VALUE OF BENEFITS AS OF 09/01/2007**

		<b>As of projected DOT</b>	
	<b>Actual Salary</b>	<b>Hypothetical Salary *</b>	
(1) Pension Plan Benefits	108,113.21	119,463.05	
(2) 401(k) Retirement Plan	46,019.06	49,895.74	
(3) Holidays / Vacation / Sick Time Allowance	31,798.17	34,457.72	
(4) Merit Increases	0.00	12,723.18	
<b>Present Value of total benefits lost</b>	<b>185,930.44</b>	<b>216,539.69</b>	

\* Hypothetical Salary is the salary that Eva Orlik would have received if her raises during 5 years of actual employment at Delphi were at the average company level of 4%.

**OTHER ASSUMPTIONS**

1. Daily pay for holidays / vacation / sick time benefits were based on 2,080 annual hours worked and 8 hours day.
2. Average salary increase is assumed to be 4%.



**PENSION PLAN BENEFITS****DEMOGRAPHIC INFORMATION**

DOB	12/3/1957
DOH	10/10/1994
Actual DOT	9/1/1999
Projected DOT at Delphi for benefit purposes	9/1/2012
Discount Rate for DB plan (lump sum cashouts)	4.81%

Measurement date to calculate present value	9/1/2007
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	Yrs	Mos	Total months
(1) Credited Service as of actual DOT	4	10	58
(2) Credited Service as of projected DOT	17	10	214
(3) Age as of measurement date	49	8	
(4) Age at projected DOT	54	8	

Age reduction factor per month	0.43% (estimated)
Number of months younger than 65	184
Early retirement reduction factor	21%

**PART A BENEFIT**

(A) Annual Part A Basic Benefit Rate	Projected Benefit
(B) Monthly Part A Basic Benefit (A) x (1)	47.45
	846.19

**PART B PRIMARY BENEFIT**

(C) Total employee contributions	Actual Salary	Hypothetical Sal
(D) Monthly Part B Primary Benefit (8.33% x (C))	6,549.68	7,523.31
	545.59	626.69

**PART B SUPPLEMENTARY BENEFIT**

(E) Average monthly base salary	Actual Salary	Hypothetical Sal
(F) Less applicable amount (Part B Supplementary)	6,259.82	6,783.38
(G) Monthly base salary in excess of (E)	4,745.00	4,745.00
(H) Monthly Part B Supplementary Benefit (1% x (G))	1,514.82	2,038.38
	270.14	363.51

**SUMMARY OF DB ACCRUED MONTHLY BENEFITS**

Part A Basic	Actual Salary	Hypothetical Sal
Part B Primary	846.19	846.19
Part B Supplementary	545.59	626.69
<b>Total monthly accrued benefit</b>	<b>1,661.92</b>	<b>1,836.39</b>
Reduced monthly accrued benefit	349.00	385.64

<b>LUMP SUM</b>	Lump Sum Factors		
Lump Sum factors using projected DOT	Age x	Age x + 1	Interpolated
Payment starts at age 65	5.246619	5.50834	5.4211
* Payment starts on 09/01/2007	0.000000	0.000000	0.000000

Lump Sum amount	Actual Salary	Hypothetical Sal
Payment starts age 65	108,113.21	119,463.05
* Payment starts on 09/01/2007	0.00	0.00

<b>Final Lump Sum using accrued benefit as of projected DOT</b>	<b>108,113.21</b>	<b>119,463.05</b>
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\* This option is only calculated if payment starts after early retirement eligibility (age 55 with 10 years of service).

**Summary of Benefits**

- Part A Basic - \$47.45 x credited years of service based on projected DOT.
- Part B Primary - 8.33% x EE contribution after 10/1/1979  
EE contribution = 1.25% x monthly base salary in excess of \$2,500  
First contribution is made after 6 consecutive months following DOH.
- Part B Supplementary - 1% x monthly base salary in excess of \$4,745 for retirement date on or after 10/1/2002

Monthly base salary = highest 60 months during 120 months preceding DOR.

Lump sum cashout rate is the average of August - December 2006 30-year treasury rates.

ROR for 401(k) and 1% make-up contribution	8.00%	
ROR for Flexible Compensation program	5.00%	
DOB	12/3/1957	
DOH	10/10/1994	
Actual DOT	9/1/1999	
Projected DOT for benefit purposes	9/1/2012	
Measurement date to calculate present value	9/1/2007	
Number of years from projected DOT to measurement date	5.00	
Interest rate for calculating PV	4.00%	
	Yrs	
(1) Credited Service as of DOT	4	
(2) Credited Service as of projected DOT	17	
(3) Age at projected DOT	54	
	Mos	
	10	
	10	
	8	
<b>TOTAL 401(K) EMPLOYER CONTRIBUTION</b>	<b>Projected Benefit</b>	
(1) Delphi before DOT	Actual Salary	Hypothetical Sal
	0.00	0.00
(2) Delphi after DOT	47,305.40	51,114.99
(3) Brightpoint	30,920.15	30,920.15
(4) Benefits lost (1) + (2) - (3)	16,385.25	20,194.84
<b>1% MAKE UP CONTRIBUTION at 8.00%</b>	<b>11,263.20</b>	<b>12,170.19</b>
<b>FLEXIBLE COMPENSATION PROGRAM at 5.00%</b>	<b>28,340.77</b>	
<b>TOTAL BENEFITS LOST</b>	<b>55,989.22</b>	<b>60,705.80</b>
Present value (PV) of total benefits lost as of 09/01/2007	46,019.06	49,895.74

## Summary of Benefits

1. 401(k) Contribution:
  - Delphi - 70% of the first 6% of employee contribution.
  - Brightpoint - 25% of the first 6% of employee contribution (before 2002)  
50% of the first 6% of employee contribution (2002 onwards)
  - Only calculate benefits lost after termination from Delphi.
2. 1% make up contribution is only calculated after termination from Delphi.
3. Flexible Compensation Program:
  - \$1,600 annual payment made on March 15 the following year.
  - Only calculate benefits lost after termination from Delphi.

## HOLIDAY AND VACATION BENEFIT

Rate of Return	5.00%	
DOB	12/3/1957	
DOH	10/10/1994	
Brightpoint DOH	10/1/1999	
Actual DOT	9/1/1999	
Projected DOT for benefits purposes	9/1/2012	
Annual hours worked	2080	
Measurement date to calculated present value	9/1/2007	
Number of years from projected DOT to measurement date	5	
Interest rate for calculating PV	4.00%	
	Yrs	Mos
(1) Cred Svc to actual DOT (Delphi)	4	10
(2) Cred Svc to projected DOT (Delphi)	17	10
(3) Brightpoint svc to projected DOT	12	
	Actual Salary	Hypothetical Sal
Benefits lost as of projected DOT	38,687.34	41,923.09
Present value (PV) of total benefits lost as of 09/01/2007	31,798.17	34,457.72

Randy Gomez, FSA, EA, MAAA

2/16/2007

# ALLIANCE BENEFIT GROUP

**MERIT INCREASE**

Rate of Return	5.00%		
DOB	12/3/1957		
DOH	10/10/1994		
Brightpoint DOH	10/1/1999		
Actual DOT	9/1/1999		
Projected DOT for benefits purposes	9/1/2012		
Measurement date to calculate present value	9/1/2007		
Number of years from projected DOT to measurement date	5		
Interest rate for calculating PV	4.00%		
Years of service to actual DOT	4	Yrs	10
Years of service to projected DOT	17	Mos	10
Benefits lost as of projected DOT	15,479.69	Through projected DOT	
Present value (PV) of total benefits lost as of 09/01/2007	12,723.18		

**CLAIM CALCULATIONS AGAINST DELPHI CORPORATION****DEMOGRAPHIC INFORMATION**

DOB	12/3/1957
DOH	10/10/1994
Brightpoint DOH	10/1/1999
Actual DOT	9/1/1999
Projected DOT at Delphi for benefit purposes	9/1/2007
Measurement date for present value purposes	9/1/2007
Discount Rate for DB plan (lump sum cashouts)	4.81%
Rate of return for SSPP (employer DC match)	8.00%
Rate of return for other plans (merit increases & time-off)	5.00%
Interest rate for discounting purposes (PV for everything else)	4.00%
Age as of measurement date	49 years and 8 months
Age as of projected DOT	49 years and 8 months

**As of projected DOT**

Delphi credited service 12 years and 10 months

**PRESENT VALUE OF BENEFITS AS OF 09/01/2007**

	<b>As of projected DOT</b>	
	Actual Salary	Hypothetical Salary *
(1) Pension Plan Benefits	63,165.36	69,906.17
(2) 401(k) Retirement Plan	27,537.00	29,498.61
(3) Holidays / Vacation / Sick Time Allowance	19,097.82	20,695.17
(4) Merit Increases	0.00	12,128.74
<b>Present Value of total benefits lost</b>	<b>109,800.18</b>	<b>132,228.69</b>

\* Hypothetical Salary is the salary that Eva Orlik would have received if her raises during 5 years of actual employment at Delphi were at the average company level of 4%.

**OTHER ASSUMPTIONS**

1. Daily pay for holidays / vacation / sick time benefits were based on 2,080 annual hours worked and 8 hours day.
2. Average salary increase is assumed to be 4%.

## DEMOGRAPHIC INFORMATION

DOB	12/3/1957
DOH	10/10/1994
Actual DOT	9/1/1999
Projected DOT at Delphi for benefit purposes	9/1/2007
Discount Rate for DB plan (lump sum cashouts)	4.81%

Measurement date to calculate present value 9/1/2007

	Yrs	Mos	Total months
(1) Credited Service as of actual DOT	4	10	58
(2) Credited Service as of projected DOT	12	10	154
(3) Age as of measurement date	49	8	
(4) Age at projected DOT	49	8	

Age reduction factor per month 0.43% (estimated)  
 Number of months younger than 65 184  
 Early retirement reduction factor 21%

## PART A BENEFIT

	Projected Benefit
(A) Annual Part A Basic Benefit Rate	47.45
(B) Monthly Part A Basic Benefit (A) x (1)	608.94

## PART B PRIMARY BENEFIT

	Actual Salary	Hypothetical Sal
(C) Total employee contributions	3,729.82	4,310.77
(D) Monthly Part B Primary Benefit (8.33% x (C))	310.69	359.09

## PART B SUPPLEMENTARY BENEFIT

	Actual Salary	Hypothetical Sal
(E) Average monthly base salary	5,145.11	5,575.44
(F) Less applicable amount (Part B Supplementary)	4,745.00	4,745.00
(G) Monthly base salary in excess of (E)	400.11	830.44
(H) Monthly Part B Supplementary Benefit (1% x (G))	51.35	106.57

## SUMMARY OF DB ACCRUED MONTHLY BENEFITS

	Projected Benefit
Actual Salary	Hypothetical Sal
Part A Basic	608.94
Part B Primary	310.69
Part B Supplementary	51.35
<b>Total monthly accrued benefit</b>	<b>970.98</b>
<b>Reduced monthly accrued benefit</b>	<b>203.91</b>
	<b>1,074.60</b>
	<b>225.67</b>

## LUMP SUM

	Lump Sum Factors		
	Age x	Age x + 1	Interpolated
Lump Sum factors using projected DOT			
Payment starts at age 65	5.246619	5.50834	5.4211
* Payment starts on 09/01/2007	0.000000	0.000000	0.000000
Lump Sum amount			
Payment starts age 65	63,165.36	69,906.17	
* Payment starts on 09/01/2007	0.00	0.00	
<b>Final Lump Sum using accrued benefit as of projected DOT</b>	<b>63,165.36</b>	<b>69,906.17</b>	

\* This option is only calculated if payment starts after early retirement eligibility (age 55 with 10 years of service).

## Summary of Benefits

1. Part A Basic - \$47.45 x credited years of service based on projected DOT.
2. Part B Primary - 8.33% x EE contribution after 10/1/1979  
 EE contribution = 1.25% x monthly base salary in excess of \$2,500  
 First contribution is made after 6 consecutive months following DOH.
3. Part B Supplementary - 1% x monthly base salary in excess of \$4,745 for retirement date on or after 10/1/2002

Monthly base salary = highest 60 months during 120 months preceding DOR.

Lump sum cashout rate is the average of August - December 2006 30-year treasury rates.

ROR for 401(k) and 1% make-up contribution	8.00%
ROR for Flexible Compensation program	5.00%
DOB	12/3/1957
DOH	10/10/1994
Actual DOT	9/1/1999
Projected DOT for benefit purposes	9/1/2007

Measurement date to calculate present value	9/1/2007
Number of years from projected DOT to measurement date	0.00
Interest rate for calculating PV	4.00%

	Yrs	Mos
(1) Credited Service as of DOT	4	10
(2) Credited Service as of projected DOT	12	10
(3) Age at projected DOT	49	8

		Projected Benefit	
		Actual Salary	Hypothetical Sal
<b>TOTAL 401(K) EMPLOYER CONTRIBUTION</b>			
(1) Delphi before DOT		0.00	0.00
(2) Delphi after DOT		19,674.19	21,258.58
(3) Brightpoint		12,100.10	12,100.10
(4) Benefits lost (1) + (2) - (3)		7,574.09	9,158.48

**1% MAKE UP CONTRIBUTION at 8.00%** 4,684.34 5,061.56

**FLEXIBLE COMPENSATION PROGRAM at 5.00%** **15,278.57**

**TOTAL BENEFITS LOST** **27,537.00** **29,498.61**

Present value (PV) of total benefits lost as of 09/01/2007 **27,537.00** **29,498.61**

## Summary of Benefits

### 1. 401(k) Contribution:

Delphi - 70% of the first 6% of employee contribution.

Brightpoint - 25% of the first 6% of employee contribution (before 2002)

50% of the first 6% of employee contribution (2002 onwards)

Only calculate benefits lost after termination from Delphi.

2. 1% make up contribution is only

## Flexible Compensation Program:

\$1,600 annual payment made on March 15 the following year.

Rate of Return	5.00%	
DOB	12/3/1957	
DOH	10/10/1994	
Brightpoint DOH	10/1/1999	
Actual DOT	9/1/1999	
Projected DOT for benefits purposes	9/1/2007	
Annual hours worked	2080	
Measurement date to calculated present value	9/1/2007	
Number of years from projected DOT to measurement date	0	
Interest rate for calculating PV	4.00%	
(1) Cred Svc to actual DOT (Delphi)	Yrs 4	Mos 10
(2) Cred Svc to projected DOT (Delphi)	12	10
(3) Brightpoint svc to projected DOT	7	
Benefits lost as of projected DOT	Actual Salary 19,097.82	Hypothetical Sal 20,695.17
Present value (PV) of total benefits lost as of 09/01/2007	19,097.82	20,695.17

Rate of Return	5.00%
DOB	12/3/1957
DOH	10/10/1994
Brightpoint DOH	10/1/1999
Actual DOT	9/1/1999
Projected DOT for benefits purposes	9/1/2007
Measurement date to calculate present value	9/1/2007
Number of years from projected DOT to measurement date	0
Interest rate for calculating PV	4.00%
Years of service to actual DOT	4
Years of service to projected DOT	12
Benefits lost as of projected DOT	Through projected DOT <b>12,128.74</b>
Present value (PV) of total benefits lost as of 09/01/2007	<b>12,128.74</b>